

**COUNTY UNIFORM CHART OF ACCOUNTS
2008 REVISIONS**

GENERAL LEDGER EQUITY ACCOUNTS

New Accounts

**Acct
No.**

- | | |
|-------|---|
| 34169 | <u>Reserved for Automation Purposes – County Clerk</u>
<i>This account should be used to reserve fees relating to business tax collections in accordance with Section 8-21-701, <u>Tennessee Code Annotated</u>. These funds are to be used for computer related expenses.</i> |
| 34175 | <u>Reserved for Archives and Records Management</u>
<i>This account should be used to reserve funds assessed in accordance with Section 10-7-408, <u>Tennessee Code Annotated</u>. These funds are to be used for duplicating, storing, and maintaining permanent records.</i> |

DETAILED REVENUE ACCOUNTS

New Accounts

**Acct.
No.**

- | | |
|-------|---|
| 40268 | <u>Litigation Tax – Courtroom Security</u>
<i>This account should be used to record the collection of litigation tax to be used for security in accordance with Section 67-4-601, <u>Tennessee Code Annotated</u>.</i> |
| 42872 | <u>Victims Assistance Assessments</u>
<i>This account should be used to record the collection of funds for the victim assistance programs in accordance with Section 40-24-109, <u>Tennessee Code Annotated</u>.</i> |
| 43365 | <u>Archives and Records Management Fee</u>
<i>This account should be used to record the collection of fees assessed in accordance with Section 10-7-408, <u>Tennessee Code Annotated</u>. These fees relate to the creation of public records.</i> |

**COUNTY UNIFORM CHART OF ACCOUNTS
2008 REVISIONS**

DETAILED REVENUE ACCOUNTS (Cont.)

New Accounts

- 43396 Data Processing Fee – County Clerk
This account should be used to record the portion of business tax fees that are collected for computer related purchases in accordance with Section 8-21-701, Tennessee Code Annotated.
- 46175 On-Behalf Contributions for OPEB
This account should be used to report the State of Tennessee's on-behalf contribution to the LEA's for the teacher group plan and/or Medicare supplement plan in accordance with GASB Statement 24. The financial data will be provided at year-end by the state.

DETAILED EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

New Object Code

**Object
Code**

- 215 On-Behalf Payments for OPEB
This account should be used to report the State of Tennessee's on-behalf contribution to the LEA's for the teacher group plan and/or Medicare supplement plan in accordance with GASB Statement 24. The financial data will be provided at year-end by the state.